

EXHIBIT 2

THE COMMISSION OF INQUIRY INTO SKAT

Extension of 26 October 2018 by the additional terms of reference of 9 April 2018 for the Commission of Inquiry into SKAT.

1. By letter dated 9 April 2018 requested the Ministry of Justice Investigation Commission on Tax that arrangements for SKAT's payment of a refund of withholding tax involved in the commission's investigation in addition to the terms of 3 July 2017.

The letter states the following about the time delimitation of the investigation of the circumstances concerning SKAT's payment of refund of dividend tax:

"The investigation must cover the period from 2010 to 1 June 2015. It is noted in this connection that the investigation does not cover the course after this time, as crucial emphasis is placed on avoiding the risk of compromising the criminal investigation, cf. . 6 of the terms of reference of 3 July 2017. The Commission of Inquiry may, to the extent it deems it relevant, include matters that are time-consuming prior to 2010.

[...]

If it later turns out that the consideration of the sensitive information included in the investigation no longer precludes this, it may be decided to make the period after 1 June 2015 the subject of an investigation. "

2. The Public Prosecutor for Special Economic and International Crime has assessed that the consideration of the sensitive information mentioned in the Additional Terms and Conditions of 9 April 2018 no longer precludes an extension of the time frame for the investigation.

Against this background, the Ministry of Justice must request the Commission of Inquiry on SKAT to extend its investigation of the circumstances concerning SKAT's payment of refund of dividend tax, cf. September 2017.

It is also assumed that the investigation will be carried out in accordance with the additional terms of reference of 9 April 2018.

3. A draft of this request has been sent to the Parliamentary Committee on Rules of Procedure for possible observations. The Folketing's Tax Committee has also been informed of the draft.